

Tax Collection and Management (Wales) Act 2016

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

PART 1

OVERVIEW

1 Overview of Act

PART 2

THE WELSH REVENUE AUTHORITY

Establishment and status of the Welsh Revenue Authority

2 The Welsh Revenue Authority

Membership

- 3 Membership
- 4 Disqualification for appointment as non-executive member
- 5 Terms of non-executive membership
- 6 Appointment of elected executive member
- 7 Removal of members etc.

Committees and staff

- 8 Committees and sub-committees
- 9 Chief executive and other staff

Procedure and validity

- 10 Procedure
- 11 Validity of proceedings and acts

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Functions

- 12 Main functions
- 13 Internal authorisation to carry out functions
- 14 Delegation of functions
- 15 General directions

Information

- 16 Use of information by WRA and delegates
- 17 Confidentiality of protected taxpayer information
- 18 Permitted disclosures
- 19 Declaration of confidentiality
- 20 Offence of wrongful disclosure of protected taxpayer information

Court proceedings and evidence

- 21 Court proceedings
- 22 Evidence

Money

- 23 Funding
- 24 Rewards
- 25 Payments of receipts into Welsh Consolidated Fund

Charter of standards and values

26 Charter of standards and values

Corporate plans, annual reports, accounts etc.

- 27 Corporate plan
- 28 Annual report
- 29 Accounts
- 30 Tax Statement
- 31 Audit
- 32 Examination into use of resources
- 33 Accounting officer

Consequential amendments

- 34 Welsh public records
- 35 Public Services Ombudsman
- 36 Auditor General for Wales

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 1

OVERVIEW

37 Overview of Part

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 2

... DUTIES TO KEEP AND PRESERVE RECORDS

- 38 Duty to keep and preserve records: cases where a tax return is required
- Duty to keep and preserve records: land transactions in respect of which no tax return is required.
 - 39 Preservation of information etc.
- 39A Power to make regulations about records

CHAPTER 3

TAX RETURNS

Filing date

40 Meaning of "filing date"

Amendment and correction of tax returns

- 41 Amendment of tax return by taxpayer
- 42 Correction of tax return by WRA

CHAPTER 4

WRA ENQUIRIES

Notice and scope of enquiry

- 43 Notice of enquiry
- 44 Scope of enquiry

Amendment of tax return during enquiry

- 45 Amendment of tax return during enquiry to prevent loss of tax
- 45A Amendment of tax return by taxpayer when enquiry is in progress

Referral during enquiry

- 46 Referral of questions to tribunal during enquiry
- 47 Withdrawal of referral
- 48 Effect of referral on enquiry
- 49 Effect of determination

Completion of enquiry

- 50 Completion of enquiry
- 51 Direction to complete enquiry

CHAPTER 5

WRA DETERMINATIONS

- 52 Determination of tax chargeable if no tax return made
- 53 Determination superseded by tax return

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 6

WRA ASSESSMENTS

Assessment of loss of tax or of excessive repayment

- 54 Assessment where loss of tax
- 55 Assessment to recover excessive repayment of tax
- 55A Assessment in relation to tax credit
 - References to "WRA assessment" 56

Making WRA assessments

- 57 References to the "taxpayer"
- Conditions for making WRA assessments 58
- Time limits for WRA assessments 59
- 60 Situations brought about carelessly or deliberately
- Assessment procedure

CHAPTER 7

RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX

Double assessment

Claim for relief in case of double assessment 62

Overpaid tax etc.

- Claim for relief for overpaid tax etc. 63
- Claim for relief in respect of land transaction tax: regulations ceasing to 63A have effect

Unjustified enrichment

- 64 Disallowing claims for relief due to unjustified enrichment
- Unjustified enrichment: further provision 65
- Unjustified enrichment: reimbursement arrangements 66

Other grounds for disallowing claims

67 Cases in which WRA need not give effect to a claim

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

- Making claims 68
- 69 Duty to keep and preserve records
- Preservation of information etc. 70
- 71 Amendment of claim by claimant
- Correction of claim by WRA 72
- 73 Giving effect to claims and amendments
- 74 Notice of enquiry
- 75 Completion of enquiry
- Direction to complete enquiry

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

77 78	Giving effect to amendments under section 75 Time limit for making claims
79	The claimant: partnerships
80 81	Assessment of claimant in connection with claim Contract settlements
	PART 3A
	GENERAL ANTI-AVOIDANCE RULE
	Overview
81A	Meaning of ""general anti-avoidance rule" and overview
	Artificial tax avoidance arrangements
81B	Tax avoidance arrangements
81C 81D	Artificial tax avoidance arrangements Meaning of ""tax"" and "tax advantage
	Counteracting tax advantages
81E	Adjustments to counteract tax advantages
81F	Notice of proposed counteraction
81G	Final counteraction notice
	Proceedings before a court or tribunal
81H	Proceedings in connection with the general anti-avoidance rule
	Commencement and transitional provision
81I	General anti-avoidance rule: commencement and transitional provision
	PART 4
	INVESTIGATORY POWERS OF WRA
	CHAPTER 1
	INTRODUCTORY
	Overview
82	Overview of Part
	Interpretation
83	Information notices
84	Meaning of "tax position" Meaning of "arrived to the accessment on a leastion of developed to:"
84A 85	Meaning of "prejudice to the assessment or collection of devolved tax" Meaning of "carrying on a business"
	CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 87 Third party notices
- 88 Tribunal approval of taxpayer notices and third party notices
- 89 Power to require information and documents about persons whose identity is not known
- 90 Requiring information and documents in relation to a group of undertakings
- Parameter 91 Requiring information and documents in relation to a partnership
- 92 Power to obtain information to enable a person's identity to be ascertained
- 93 Power to obtain contact details for debtors
- 94 Time limit for issuing a tribunal approved information notice
- 95 Complying with an information notice
- 96 Producing copies of documents

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

- 97 Information notices: general restrictions
- 98 Protection for journalistic material
- 99 Protection for personal records
- 100 Taxpayer notices following a tax return
- 101 Protection for privileged communications between legal advisers and clients
- 102 Protection for tax advisers and auditors

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

- 103 Power to inspect business premises
- 103A Further power to inspect business premises: landfill disposals tax
- 103B Further power to inspect premises: taxable disposals made at places other than authorised landfill sites
 - 104 Carrying out inspections under section 103, 103A or 103B: further provision
 - 105 Carrying out inspections under section 103, 103A or 103B: use of equipment and materials
 - 106 Power to inspect premises or property for valuation etc.
 - 107 Producing authorisation to carry out inspections
 - 108 Approval of tribunal for inspection of premises
 - 109 Power to mark assets and to record information
 - 110 Restriction on inspection of documents
 - 111 Interpretation of Chapter 4

CHAPTER 5

FURTHER INVESTIGATORY POWERS

- 112 Power to copy and remove documents
- 113 Further provision about records

Changes to legislation: There are outstanding changes not yet made by the legislation gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 6

OFFENCES RELATING TO INFORMATION NOTICES

- 114 Offence of concealing etc. documents following information notice
- 115 Offence of concealing etc. documents following notification

CHAPTER 7

TRIBUNAL APPROVALS

116 No review or appeal of tribunal approvals

PART 5

PENALTIES

CHAPTER 1

OVERVIEW

117 Overview of Part

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX OR AMOUNTS PAYABLE IN RESPECT OF TAX CREDITS

Penalty for failure to make tax return

- 118 Penalty for failure to make tax return on or before filing date
- Penalties for multiple failures to make tax returns in respect of landfill disposals tax
 - Penalty for failure to make tax return within 6 months from filing date
 - 120 Penalty for failure to make tax return within 12 months from filing date
 - Reduction in penalty for failure to make tax return: disclosure

Penalty for failure to pay tax

- 122 Penalty for failure to pay tax on time
- 122ZA Penalty for multiple failures to pay landfill disposals tax on time
 - 122A Further penalties for continuing failure to pay devolved tax
 - Suspension of penalty for failure to pay tax during currency of agreement for deferred payment

Penalty for failure to pay amount payable in respect of tax credit

123A Penalty for failure to pay amount payable in respect of tax credit on time

Penalties under Chapter 2: general

- 124 Interaction of penalties
- 125 Special reduction in penalty under Chapter 2
- Reasonable excuse for failure to make tax return or pay tax or amount payable in respect of tax credit
- 127 Assessment of penalties under Chapter 2

Changes to legislation: There are outstanding changes not yet made by the legislation gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

128 Time limit for assessment of penalties under Chapter 2

CHAPTER 3

PENALTIES FOR INACCURACIES

Penalties	for	inaccuracies	in	documen	ts
1 chaines	101	muccurucies	$\iota \iota \iota \iota$	aocume	ı

- 129 Penalty for inaccuracy in document given to WRA
- 130 Amount of penalty for inaccuracy in document given to WRA
- 131 Suspension of penalty for careless inaccuracy
- Penalty for deliberate inaccuracy in document given to WRA by another person

Penalty for failure to notify under-assessment etc.

Penalty for failure to notify under-assessment or under-determination

Potential lost revenue

- 134 Meaning of "potential lost revenue"
- 135 Potential lost revenue: normal rule
- 136 Potential lost revenue: multiple errors
- 137 Potential lost revenue: losses
- 138 Potential lost revenue: delayed tax

Penalties under Chapter 3: general

- 139 Reduction in penalty under Chapter 3 for disclosure
- 140 Special reduction in penalty under Chapter 3
- 141 Assessment of penalties under Chapter 3

Interpretation

142 Interpretation of Chapter 3

CHAPTER 4

PENALTIES RELATING TO RECORD-KEEPING AND REIMBURSEMENT ARRANGEMENTS

Penalty for failure to keep and preserve records in connection with tax returns or claims

- 143 Penalty for failure to keep and preserve records
- Reasonable excuse for failure to keep and preserve records
- 145 Assessment of penalties under section 143

CHAPTER 5

PENALTIES RELATING TO INVESTIGATIONS

Penalties for failure to comply or obstruction

- 146 Penalty for failure to comply with information notice or obstruction
- 147 Daily default penalty for failure to comply with information notice or obstruction

Changes to legislation: There are outstanding changes not yet made by the legislation gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 148 Effect of extension of time limit for compliance
- Reasonable excuse for failure to comply or obstruction

Further penalties for continuing failure to comply or obstruction

- 150 Increased daily default penalty for failure to comply with information notice
- 151 Tax-related penalty for failure to comply with information notice or obstruction

Penalty for inaccurate information or documents

152 Penalty for inaccurate information or documents

Penalties under Chapter 5: general

153 Assessment of penalties under Chapter 5

CHAPTER 6

PAYMENT OF PENALTIES

- 154 Payment of penalties
- 154A Liability of personal representatives

CHAPTER 7

SUPPLEMENTARY

- 155 Double jeopardy
- 156 Power to make regulations about penalties

PART 6

INTEREST

CHAPTER 1

INTEREST ON AMOUNTS PAYABLE TO WRA

...

- 157 Late payment interest on devolved taxes
- 157A Late payment interest on penalties
- 157B Late payment interest on amounts payable in respect of tax credit
 - 158 Late payment interest: supplementary

...

- Late payment interest start date: amendments to assessments etc.
- Late payment interest start date: death of taxpayer

CHAPTER 2

INTEREST ON AMOUNTS PAYABLE BY WRA

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	161	Repayment	interest o	n amounts	payable	by WR	ŁΑ
--	-----	-----------	------------	-----------	---------	-------	----

162	Repayment	interest:	supp.	lementary	
-----	-----------	-----------	-------	-----------	--

CHAPTER 3

RATES OF INTEREST

163 Rates of late payment interest and repayment interest

PART 7

PAYMENT AND ENFORCEMENT

Payment

164	Meaning of "relevant amount"
165	Relevant amounts payable to WRA
166	Receipts for payment
167	Fees for payment

Certification of debt

Certificates of debt 168

Recovery

- 169 Proceedings in magistrates' court
- 170 Enforcement by taking control of goods

PART 8

REVIEWS AND APPEALS

CHAPTER 1

INTRODUCTORY

Overview

171 Overview of Part

Appealable decisions

172 Appealable decisions

CHAPTER 2

REVIEWS

- Requesting a review 173
- Time limit for requesting a review
- Late request for review 175
- Carrying out a review 176
- 177 Effect of conclusions of review

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 3

	APPEALS
179	Making an appeal Time limit for making an appeal Making a late appeal Determining an appeal
	CHAPTER 3A
	PAYMENT AND RECOVERY OF DEVOLVED TAX ETC SUBJECT TO REVIEW OR APPEAL
181B 181C 181D 181E 181F 181G	Review or appeal not to affect requirement to pay Postponement requests Time limit for making a postponement request Late postponement request Application for tribunal review of decision on a postponement request Variation after postponement request granted Effect of postponement Postponement requests relating to further appeals
181I	No further appeal or review of tribunal decisions relating to postponement requests Application of this Chapter to amounts payable in respect of tax credit
	CHAPTER 4
	MISCELLANEOUS AND SUPPLEMENTARY
	Consequences of reviews and appeals
182 183 183A	Payment of penalties in the event of a review or appeal Disposal of reviews and appeals in respect of information notices Suspension of repayment pending further appeal
	Settlement agreements
184	Settling disputes by agreement
	PART 9
	INVESTIGATION OF CRIMINAL OFFENCES
	Powers to investigate criminal offences Proceeds of crime Regulation of investigatory powers
,	PART 10

PART 10

FINAL PROVISIONS

187A	Crown application for the purposes of Land Transaction Tax
188	Power to make consequential etc. provision
189	Regulations
190	Issue of notices by WRA

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 191 Giving notices and other documents to WRA
- 192 Interpretation
- 193 Index of defined expressions
- 194 Coming into force
- 195 Short title

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

- Pt. 3 Ch. 7 word omitted by 2017 anaw 1 Sch. 23 para. 21 (Amendment to Welsh text)
- s. 63 heading word substituted by 2017 anaw 1 Sch. 23 para. 23(e) (Amendment to Welsh text)
- s. 20(3)(a) words substituted by S.I. 2023/149 reg. 31(2) (Amendment to Welsh text only)
- s. 37 word substituted by 2017 anaw 1 Sch. 23 para. 3 (Amendment to Welsh text)
- s. 54 word substituted by 2017 anaw 1 Sch. 23 para. 17 (Amendment to Welsh text)
- s. 63(2) words substituted by 2017 anaw 1 Sch. 23 para. 23(b) (Amendment to Welsh text)
- s. 63(3) words substituted by 2017 anaw 1 Sch. 23 para. 23(c)(i) (Amendment to Welsh text)
- s. 64 word substituted by 2017 anaw 1 Sch. 23 para. 25(1)(b)(i) (Amendment to Welsh text)
- s. 64 word substituted by 2017 anaw 1 Sch. 23 para. 25(1)(b)(ii) (Amendment to Welsh text)
- s. 65(1)(a) words substituted by 2017 anaw 1 Sch. 23 para. 26(a) (Amendment to Welsh text)
- s. 65(2)(a) words substituted by 2017 anaw 1 Sch. 23 para. 26(b) (Amendment to Welsh text)
- s. 66 word substituted by 2017 anaw 1 Sch. 23 para. 27(b) (Amendment to Welsh text)
- s. 67 word substituted by 2017 anaw 1 Sch. 23 para. 28(a) (Amendment to Welsh text)
- s. 67(3) word substituted by 2017 anaw 1 Sch. 23 para. 28(e) (Amendment to Welsh text)
- s. 67(4) words substituted by 2017 anaw 1 Sch. 23 para. 28(f) (Amendment to Welsh text)
- s. 67(12) inserted by 2017 anaw 3 s. 45 (Amendment to Welsh text)
- s. 68 word substituted by 2017 anaw 1 Sch. 23 para. 29(b) (Amendment to Welsh text)
- s. 73(1)(b) words substituted by 2017 anaw 1 Sch. 23 para. 32 (Amendment to Welsh text)
- s. 77(1)(b) words substituted by 2017 anaw 1 Sch. 23 para. 33 (Amendment to Welsh text)
- s. 100(5)(c) word substituted by 2017 anaw 1 Sch. 23 para. 37 (Amendment to Welsh text)
- s. 122(3) Table A1 words substituted by S.I. 2024/367 reg. 5
- s. 142(c) word substituted by 2017 anaw 1 Sch. 23 para. 52 (Amendment to Welsh text)